



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

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ASST. AUDITOR-CONTROLLERS

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JUDI E. THOMAS

August 6, 2012

TO: William T Fujioka  
Chief Executive Officer

FROM: Wendy L. Watanabe  
Auditor-Controller

*Wendy L. Watanabe  
by [signature]*

SUBJECT: **FISCAL YEAR 2011-12 FOURTH QUARTER REPORT AND ANNUAL  
RECAP ON AUDIT-RELATED FUNDING TRANSFERRED FROM  
GENERAL FUND DEPARTMENTS**

In the Fiscal Year (FY) 2010-11 Supplemental Budget, \$1.6 million in Net County Cost (NCC) was transferred from selected General Fund departments to the Auditor-Controller's operating budget to fund audit-related services for those departments. As a result, these General Fund departments are no longer billed for cyclical and routine audits conducted by the Auditor-Controller.

As part of the agreement in providing this funding, your office requested that we provide an annual recap of the actual cost of the audit-related services provided to these departments. The Audit Committee also requested that, beginning in FY 2011-12, we provide this same information on a quarterly basis. Attachment I details the audits and associated costs by department for the 4th quarter of FY 2011-12. Attachment II is a recap by department for the year. Overall, in FY 2011-12, we provided a total of approximately \$1.5 million in audit-related services to the identified General Fund departments.

Please call me if you have any questions, or your staff may contact Cindy Lee, Budget & Fiscal Officer, at (213) 974-0356.

WLW:JET:JLS:LC:CYL:kt

FY 2011-12 Audit Services for NCC GF Depts - Cover Memo - 4th Qtr and annual recap.doc

Attachments

c: Audit Committee



**AUDITOR-CONTROLLER**  
**FY 2011-12**  
**Audit Costs for NCC-General Fund Departments**

Dept. - Audit / Assistance Provided	1st Qtr. Total	2nd Qtr. Total	3rd Qtr. Total	4th Quarter			4th Qtr. Total	FY 2011-12 Total
				APR 2012	MAY 2012	JUN 2011		
<b>Alternate Public Defender</b>								
APD Miscellaneous Assistance	0.00	380.85	0.00				0.00	380.85
<b>TOTAL</b>	<b>0.00</b>	<b>380.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>380.85</b>
<b>Animal Care &amp; Control</b>								
Miscellaneous Assistance	0.00	0.00	0.00	202.08	1,040.81		1,242.89	1,242.89
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>202.08</b>	<b>1,040.81</b>	<b>0.00</b>	<b>1,242.89</b>	<b>1,242.89</b>
<b>Chief Executive Office</b>								
CEO Miscellaneous	630.82	0.00	2,030.40		134.75		134.75	2,795.97
Policy Roundtable for Child Care Sunset Review	3,789.73	3,317.92	0.00		1,090.68	715.75	1,806.43	8,914.08
Labor Management Advisory Committee Sunset Review	1,533.76	95.21	1,205.88			1,560.81	1,560.81	4,395.66
Review of Board Policy 4.050	943.19	1,616.88	0.00				0.00	2,560.07
Quality and Productivity Commission Sunset Review	0.00	0.00	5,410.84	667.52	1,010.53	1,310.62	2,988.67	8,399.51
<b>TOTAL</b>	<b>6,897.50</b>	<b>5,030.01</b>	<b>8,647.12</b>	<b>667.52</b>	<b>2,235.96</b>	<b>3,587.18</b>	<b>6,490.66</b>	<b>27,065.29</b>
<b>Assessor</b>								
Assessor Board IT Policy Review	29,579.07	10,379.50	9,934.42	5,700.54	2,560.06	134.75	8,395.35	58,288.34
Assessor eCAPS Procurement Internal Control Plan (ICP)	0.00	4,173.23	134.75		1,498.27	1,352.28	2,850.55	7,158.53
Assessor Technical Assistance	3,888.66	(2,475.56)	1,482.11	202.11		134.72	336.83	3,232.04
Assessor Secured Property Tax System Review	6,040.45	24,753.29	83,227.57	28,872.11	40,536.07	52,343.47	121,751.65	235,772.96
<b>TOTAL</b>	<b>39,508.18</b>	<b>36,830.46</b>	<b>94,778.85</b>	<b>34,774.76</b>	<b>44,594.40</b>	<b>53,965.22</b>	<b>133,334.38</b>	<b>304,451.87</b>
<b>Agriculture Commission</b>								
ACWM Technical Assistance	47.61	0.00	406.48				0.00	454.09
ACWM CalCards ICP	0.00	0.00	411.54				0.00	411.54
<b>TOTAL</b>	<b>47.61</b>	<b>0.00</b>	<b>818.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>865.63</b>
<b>Beaches &amp; Harbors</b>								
FY 2004-05 Financial Audit/Compliance of BH Review Parcel 7	4,555.89	14,911.27	1,205.44				0.00	20,672.60
Beaches & Harbors Technical Assistance	2,953.55	1,701.92	2,887.76	606.28	1,741.25	190.42	2,537.95	10,081.18
Beaches & Harbors Prop A Parking Lot Mgmt Service Contract	0.00	16,179.94	14,674.60				0.00	30,854.54
<b>TOTAL</b>	<b>7,509.44</b>	<b>32,793.13</b>	<b>18,767.80</b>	<b>606.28</b>	<b>1,741.25</b>	<b>190.42</b>	<b>2,537.95</b>	<b>61,608.32</b>
<b>Board of Supervisors</b>								
BOS Procurement Review	2,112.93	2,607.03	1,693.38	67.36		2,458.97	2,526.33	8,939.67
Commission on Disabilities Sunset Review	2,167.80	0.00	0.00				0.00	2,167.80
Commission for Children & Families Sunset Review	2,237.55	95.22	0.00	190.43	428.47		618.90	2,951.67
Commission on HIV Sunset Review	1,154.38	0.00	0.00				0.00	1,154.38
BOS Miscellaneous	1,883.23	0.00	330.70	165.34	2,973.28		3,138.62	5,352.55
Sunset Review Miscellaneous	11,107.42	9,772.36	4,221.23	269.44	995.24	420.35	1,685.03	26,786.04
Historical Landmarks and Records Commission Sunset Review	2,842.02	2,722.60	749.82		2,139.65		2,139.65	8,454.09
Commission on Insurance Sunset Review	1,469.94	4,277.62	190.42	963.83	511.25	845.05	2,320.13	8,258.11
Citizen's Economy and Efficiency Commission Sunset Review	5,878.46	634.22	0.00				0.00	6,512.68
Revolving Fund Review 2010-11	0.00	0.00	7,791.87	2,069.96	1,410.84		3,480.80	11,272.67
Sunset Review for Sybil Brand Comm Institutional Inspections	0.00	0.00	0.00		2,692.57	3,489.45	6,182.02	6,182.02
<b>TOTAL</b>	<b>30,853.73</b>	<b>20,109.05</b>	<b>14,977.42</b>	<b>3,726.36</b>	<b>11,151.30</b>	<b>7,213.82</b>	<b>22,091.48</b>	<b>88,031.68</b>
<b>Consumer Affairs</b>								
Consumer Affairs Advisory Commission Sunset Review	664.81	0.00	0.00				0.00	664.81
<b>TOTAL</b>	<b>664.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>664.81</b>
<b>District Attorney</b>								
District Attorney Budget & Trust Review	10,316.01	4,886.07	4,099.25	404.22			404.22	19,705.55
District Attorney Payroll and Personnel Review	80,205.83	48,167.70	17,533.30			269.47	269.47	146,176.30
District Attorney Miscellaneous Assistance	47.61	285.63	134.75				0.00	467.99
<b>TOTAL</b>	<b>90,569.45</b>	<b>53,339.40</b>	<b>21,767.30</b>	<b>404.22</b>	<b>0.00</b>	<b>269.47</b>	<b>673.69</b>	<b>166,349.84</b>
<b>Chief Information Office</b>								
McAfee Vulnerability Manager Reporting for Audit		0.00	3,451.85				0.00	3,451.85
Security Engineering Team	3,355.88	4,625.16	2,856.42				0.00	10,837.46
CIO Tech Asst	8,219.14	0.00	0.00				0.00	8,219.14
<b>TOTAL</b>	<b>11,575.02</b>	<b>4,625.16</b>	<b>6,308.27</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,508.45</b>
<b>Coroner/Medical Examiner</b>								
Coroner Credit Card Procedures Assistance	666.49	162.59	0.00				0.00	829.08
Coroner Cell Phone Stipend Review	11,183.49	0.00	0.00				0.00	11,183.49
Coroner Technical Assistance	2,328.23	95.21	1,129.98	142.82	47.61		190.43	3,743.85
Coroner Mgmt Audit Follow-up Review	0.00	2,620.32	17,109.52	5,450.65	578.74	4,687.17	10,716.56	30,446.40
<b>TOTAL</b>	<b>14,178.21</b>	<b>2,878.12</b>	<b>18,239.50</b>	<b>5,593.47</b>	<b>626.35</b>	<b>4,687.17</b>	<b>10,906.99</b>	<b>46,202.82</b>
<b>Probation</b>								
Probation Miscellaneous Assistance	3,781.61	3,068.40	2,830.44	134.72	1,359.27	2,109.95	3,603.94	13,284.39
Probation ICP	6,437.23	3,785.32	3,940.96	3,173.77	136.34	6,565.63	9,875.74	24,039.25
Probation Employee Termination Timeliness	1,029.68	5,432.74	1,365.45				0.00	7,827.87
Probation Prop A Clerical Svcs at Area Office Amendment	0.00	14,170.54	0.00				0.00	14,170.54
Probation Commitments, Accruals and Trust Fund Review	0.00	3,605.88	17,956.80	32,172.42	23,246.03	21,657.92	77,076.37	98,639.05
Probation Prop A Clerical Svcs at Area Office Amendment #2	0.00	0.00	7,758.47	1,833.96	4,673.38	3,036.56	9,543.90	17,302.37
<b>TOTAL</b>	<b>11,248.52</b>	<b>30,062.88</b>	<b>33,852.12</b>	<b>37,314.87</b>	<b>29,415.02</b>	<b>33,370.06</b>	<b>100,099.95</b>	<b>175,263.47</b>
<b>Public Defender</b>								
Public Defender Payroll and Personnel Review	134.75	5,906.53	4,218.99	269.50	932.46		1,201.96	11,462.23
Public Defender Miscellaneous Assistance	0.00	380.84	0.00				0.00	380.84
<b>TOTAL</b>	<b>134.75</b>	<b>6,287.37</b>	<b>4,218.99</b>	<b>269.50</b>	<b>932.46</b>	<b>0.00</b>	<b>1,201.96</b>	<b>11,843.07</b>



**AUDITOR-CONTROLLER**  
**FY 2011-12**  
**Audit Costs for NCC-General Fund Departments**

Dept. - Audit / Assistance Provided	1st Qtr. Total	2nd Qtr. Total	3rd Qtr. Total	4th Quarter			4th Qtr. Total	FY 2011-12 Total
				APR 2012	MAY 2012	JUN 2011		
<b>Parks and Recreation</b>								
Fiscal/Compliance Audits of Concession Revenue Agreements	566.77	0.00	1,046.47				0.00	1,613.24
Parks Procurement Review	3,159.22	6,197.02	0.00				0.00	9,356.24
Parks Commitments, Accruals, and Trust Fund Review	6,197.70	15,742.99	6,829.45		1,387.18	5,652.85	7,040.03	35,810.17
Parks Commission Sunset Review	1,794.84	47.61	0.00				0.00	1,842.45
Board of Governors Arboreta & Botanic Gardens Sunset Review	1,277.33	2,185.46	848.40	757.23	900.03	182.33	1,839.59	6,150.78
WO #7-65B P&R Concessionaire Revenue Agreement F/C Audit	5,328.05	10,199.93	5,307.02	610.80	2,371.42	229.96	3,212.18	24,047.18
Parks Work Order #7-03C Follow-Up Review	212.96	0.00	0.00				0.00	212.96
Parks eCAPS Procurement ICP	95.21	0.00	0.00		340.84	68.17	409.01	504.22
WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit	0.00	0.00	0.00			1,070.76	1,070.76	1,070.76
Parks Technical Assistance	9,416.12	2,334.51	11,942.66	1,171.64	3,179.74	1,054.50	5,405.88	29,099.17
TOTAL	28,048.20	36,707.52	25,974.00	2,539.67	8,179.21	8,258.57	18,977.45	109,707.17
<b>Regional Planning</b>								
RP Commitments, Accruals, and Trust Fund Review	3,180.94	11,109.76	202.10	3,585.90	2,677.89	1,329.46	7,593.25	22,086.05
RP Miscellaneous Assistance	4,004.46	2,110.01	3,069.73	697.93	33.69	134.72	866.34	10,050.54
RP Coastal Improvement Fund Review	0.00	0.00	0.00		3,772.57	4,419.71	8,192.28	8,192.28
TOTAL	7,185.40	13,219.77	3,271.83	4,283.83	6,484.15	5,883.89	16,651.87	40,328.87
<b>Registrar-Recorder</b>								
RR/CC Procurement and Contracting Review	2,801.66	269.50	0.00				0.00	3,071.16
RR/CC Operations Review	7,746.94	10,563.83	2,528.60		1,810.90		1,810.90	22,650.27
RR/CC Change Order Service	82.67	95.21	0.00				0.00	177.88
RR/CC Miscellaneous Assistance	1,650.11	3,028.93	130.29		347.06	255.08	602.14	5,411.47
RR/CC Revolving Change Fund Request	997.21	5,117.78	1,142.15	591.85			591.85	7,848.99
RR/CC NSF Check	0.00	2,425.35	404.22				0.00	2,829.57
TOTAL	13,278.59	21,500.60	4,205.26	591.85	2,157.96	255.08	3,004.89	41,989.34
<b>Sheriff's</b>								
Sheriff's Purchasing Review	12,245.14	6,600.21	3,061.20				0.00	21,906.55
Sheriff's Department Budget Review	0.00	2,189.50	3,530.45			812.28	812.28	6,532.23
Sheriff's Contracts and Capital Projects Review	10,239.80	1,176.78	0.00				0.00	11,416.58
Sheriff's Second Quarter Overtime Monitoring	2,918.99	951.26	0.00				0.00	3,870.25
Sheriff's Parking Citation Credit Card Acceptance ICP	4,004.47	2,475.57	3,535.96				0.00	10,016.00
Sheriff's Accounts Receivable Review	19,253.23	15,694.42	7,474.94		269.50	943.16	1,212.66	43,635.25
Sheriff's Credit Card Acceptance Program ICP Review	0.00	0.00	214.23				0.00	214.23
Sheriff's Travel Advance Review	82.67	95.21	0.00				0.00	177.88
Sheriff's Department Miscellaneous Assistance	1,612.44	2,518.31	1,308.86	538.97	714.23	1,036.14	2,289.34	7,728.95
Sheriff's Inmate Deposit Credit Card Acceptance ICP	3,167.08	312.63	0.00				0.00	3,479.71
Sheriff's Employee Termination Timeliness	946.99	5,083.35	1,365.45				0.00	7,395.79
Sheriff's Cal Card ICP	0.00	943.16	3,018.33	166.62			166.62	4,128.11
Sheriff's Inmate Trust Credit Card Acceptance ICP	0.00	2,324.24	673.69				0.00	2,997.93
Sheriff's 3rd Quarter Overtime Monitoring	0.00	0.00	1,835.58			1,295.94	1,295.94	3,131.52
Sheriff's FY 2012-13 LECC Billing Rates Review	0.00	0.00	8,718.72	1,807.17			1,807.17	10,525.89
Sheriff's Fixed Assets and Inventory Review	0.00	0.00	7,911.47	219.00	190.42	2,457.97	2,867.39	10,778.86
Sheriff's Aero Bureau Review (Preliminary)	0.00	0.00	0.00	7,059.24			7,059.24	7,059.24
TOTAL	54,740.28	40,095.17	42,648.88	9,791.00	1,174.15	6,545.49	17,510.64	154,994.97
<b>Treasurer and Tax Collector</b>								
TTC 08/09 Transient Occupancy Tax Work Order	0.00	4,314.29	0.00			808.47	808.47	5,122.76
WO#7-67A 08-09 TTC Disposal Facilities F/C Audit	0.00	975.51	0.00				0.00	975.51
Redemption Review FY 06-08 Statement of Work	1,128.63	1,748.92	1,958.68				0.00	4,836.23
TTC Trust Funds Review	32,350.49	12,318.71	2,631.92			2,974.16	2,974.16	50,275.28
TTC Payroll and Personnel Review	57,132.48	12,334.64	8,088.79		1,408.63	1,535.64	2,944.27	80,500.18
TTC Technical Miscellaneous - Operations	0.00	0.00	202.10				0.00	202.10
TTC Collection Credit Card Acceptance Procedures	0.00	0.00	2,895.25				0.00	2,895.25
Redemption Review FY 2009-11 Statement of Work	0.00	0.00	301.67	206.70	398.05	150.03	754.78	1,056.45
WO#7-97 TTC Redemption F/C Audit	0.00	0.00	0.00		95.21	380.86	476.07	476.07
TOTAL	90,611.60	31,692.07	16,078.41	206.70	1,901.89	5,849.16	7,957.75	146,339.83
<b>Multiple Departments</b>								
Audit Recommendation Follow-up as of 12/31/10	3,659.49	2,520.62	0.00				0.00	6,180.11
Internal Control Certification Program Monitoring Technical Assistance Multiple Depts.	0.00	3,389.63	2,663.19	269.50	404.22	7,449.81	8,123.53	14,176.35
Audit Recommendation Follow-up as of 12/31/11	0.00	0.00	16,634.02	1,809.04	2,570.78	761.68	5,141.50	21,775.52
Preliminary Countywide Credit Card Risk Assessment	0.00	0.00	17,048.04				0.00	17,048.04
TOTAL	3,659.49	5,910.25	36,345.25	2,078.54	2,975.00	8,211.49	13,265.03	59,180.02
<b>TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.</b>								
	410,710.78	341,461.81	350,899.02	103,050.65	114,609.91	138,287.02	355,947.58	1,459,019.19



**AUDITOR-CONTROLLER**  
**FY 2011-12**  
**Audit Costs for NCC-General Fund Departments**

Dept. - Audit / Assistance Provided	FY 2011-12 Total
<b>Alternate Public Defender</b>	
APD Miscellaneous Assistance	380.85
<b>TOTAL</b>	<b>380.85</b>
<b>Animal Care &amp; Control</b>	
Miscellaneous Assistance	1,242.89
<b>TOTAL</b>	<b>1,242.89</b>
<b>Chief Executive Office</b>	
CEO Miscellaneous	2,795.97
Policy Roundtable for Child Care Sunset Review	8,914.08
Labor Management Advisory Committee Sunset Review	4,395.66
Review of Board Policy 4.050	2,560.07
Quality and Productivity Commission Sunset Review	8,399.51
<b>TOTAL</b>	<b>27,065.29</b>
<b>Assessor</b>	
Assessor Board IT Policy Review	58,288.34
Assessor eCAPS Procurement Internal Control Plan (ICP)	7,158.53
Assessor Technical Assistance	3,232.04
Assessor Secured Property Tax System Review	235,772.96
<b>TOTAL</b>	<b>304,451.87</b>
<b>Agriculture Commission</b>	
ACWM Technical Assistance	454.09
ACWM CalCards ICP	411.54
<b>TOTAL</b>	<b>865.63</b>
<b>Beaches &amp; Harbors</b>	
FY 2004-05 Financial Audit/Compliance of BH Review Parcel 7	20,672.60
Beaches & Harbors Technical Assistance	10,081.18
Beaches & Harbors Prop A Parking Lot Mgmt Service Contract	30,854.54
<b>TOTAL</b>	<b>61,608.32</b>
<b>Board of Supervisors</b>	
BOS Procurement Review	8,939.67
Commission on Disabilities Sunset Review	2,167.80
Commission for Children & Families Sunset Review	2,951.67
Commission on HIV Sunset Review	1,154.38
BOS Miscellaneous	5,352.55
Sunset Review Miscellaneous	26,786.04
Historical Landmarks and Records Commission Sunset Review	8,454.09
Commission on Insurance Sunset Review	8,258.11
Citizen's Economy and Efficiency Commission Sunset Review	6,512.68
Revolving Fund Review 2010-11	11,272.67
Sunset Review for Sybil Brand Comm Institutional Inspections	6,182.02
<b>TOTAL</b>	<b>88,031.68</b>
<b>Consumer Affairs</b>	
Consumer Affairs Advisory Commission Sunset Review	664.81
<b>TOTAL</b>	<b>664.81</b>

**AUDITOR-CONTROLLER**  
**FY 2011-12**  
**Audit Costs for NCC-General Fund Departments**

Dept. - Audit / Assistance Provided	FY 2011-12 Total
<b>District Attorney</b>	
District Attorney Budget & Trust Review	19,705.55
District Attorney Payroll and Personnel Review	146,176.30
District Attorney Miscellaneous Assistance	467.99
<b>TOTAL</b>	<b>166,349.84</b>
<b>Chief Information Office</b>	
McAfee Vulnerability Manager Reporting for Audit	3,451.85
Security Engineering Team	10,837.46
CIO Tech Asst	8,219.14
<b>TOTAL</b>	<b>22,508.45</b>
<b>Coroner/Medical Examiner</b>	
Coroner Credit Card Procedures Assistance	829.08
Coroner Cell Phone Stipend Review	11,183.49
Coroner Technical Assistance	3,743.85
Coroner Mgmt Audit Follow-up Review	30,446.40
<b>TOTAL</b>	<b>46,202.82</b>
<b>Probation</b>	
Probation Miscellaneous Assistance	13,284.39
Probation ICP	24,039.25
Probation Employee Termination Timeliness	7,827.87
Probation Prop A Clerical Svcs at Area Office Amendment	14,170.54
Probation Commitments, Accruals and Trust Fund Review	98,639.05
Probation Prop A Clerical Svcs at Area Office Amendment #2	17,302.37
<b>TOTAL</b>	<b>175,263.47</b>
<b>Public Defender</b>	
Public Defender Payroll and Personnel Review	11,462.23
Public Defender Miscellaneous Assistance	380.84
<b>TOTAL</b>	<b>11,843.07</b>
<b>Parks and Recreation</b>	
Fiscal/Compliance Audits of Concession Revenue Agreements	1,613.24
Parks Procurement Review	9,356.24
Parks Commitments, Accruals, and Trust Fund Review	35,810.17
Parks Commission Sunset Review	1,842.45
Board of Governors Arboreta & Botanic Gardens Sunset Review	6,150.78
WO #7-65B P&R Concessionaire Revenue Agreement F/C Audit	24,047.18
Parks Work Order #7-03C Follow-Up Review	212.96
Parks eCAPS Procurement ICP	504.22
WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit	1,070.76
Parks Technical Assistance	29,099.17
<b>TOTAL</b>	<b>109,707.17</b>
<b>Regional Planning</b>	
RP Commitments, Accruals, and Trust Fund Review	22,086.05
RP Miscellaneous Assistance	10,050.54
RP Coastal Improvement Fund Review	8,192.28
<b>TOTAL</b>	<b>40,328.87</b>



**AUDITOR-CONTROLLER**  
**FY 2011-12**  
**Audit Costs for NCC-General Fund Departments**

Dept. - Audit / Assistance Provided	FY 2011-12 Total
<b>Registrar-Recorder</b>	
RR/CC Procurement and Contracting Review	3,071.16
RR/CC Operations Review	22,650.27
RR/CC Change Order Service	177.88
RR/CC Miscellaneous Assistance	5,411.47
RR/CC Revolving Change Fund Request	7,848.99
RR/CC NSF Check	2,829.57
<b>TOTAL</b>	<b>41,989.34</b>
<b>Sheriff's</b>	
Sheriff's Purchasing Review	21,906.55
Sheriff's Department Budget Review	6,532.23
Sheriff's Contracts and Capital Projects Review	11,416.58
Sheriff's Second Quarter Overtime Monitoring	3,870.25
Sheriff's Parking Citation Credit Card Acceptance ICP	10,016.00
Sheriff's Accounts Receivable Review	43,635.25
Sheriff's Credit Card Acceptance Program ICP Review	214.23
Sheriff's Travel Advance Review	177.88
Sheriff's Department Miscellaneous Assistance	7,728.95
Sheriff's Inmate Deposit Credit Card Acceptance ICP	3,479.71
Sheriff's Employee Termination Timeliness	7,395.79
Sheriff's Cal Card ICP	4,128.11
Sheriff's Inmate Trust Credit Card Acceptance ICP	2,997.93
Sheriff's 3rd Quarter Overtime Monitoring	3,131.52
Sheriff's FY 2012-13 LECC Billing Rates Review	10,525.89
Sheriff's Fixed Assets and Inventory Review	10,778.86
Sheriff's Aero Bureau Review (Preliminary)	7,059.24
<b>TOTAL</b>	<b>154,994.97</b>
<b>Treasurer and Tax Collector</b>	
TTC 08/09 Transient Occupancy Tax Work Order	5,122.76
WO#7-67A 08-09 TTC Disposal Facilities F/C Audit	975.51
Redemption Review FY 06-08 Statement of Work	4,836.23
TTC Trust Funds Review	50,275.28
TTC Payroll and Personnel Review	80,500.18
TTC Technical Miscellaneous - Operations	202.10
TTC Collection Credit Card Acceptance Procedures	2,895.25
Redemption Review FY 2009-11 Statement of Work	1,056.45
WO#7-97 TTC Redemption F/C Audit	476.07
<b>TOTAL</b>	<b>146,339.83</b>
<b>Multiple Departments</b>	
Audit Recommendation Follow-up as of 12/31/10	6,180.11
Internal Control Certification Program Monitoring Technical Assistance Multiple Depts.	14,176.35
Audit Recommendation Follow-up as of 12/31/11	21,775.52
Preliminary Countywide Credit Card Risk Assessment	17,048.04
<b>TOTAL</b>	<b>59,180.02</b>
<b>TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.</b>	<b>1,459,019.19</b>